

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 232

Representatives Mathews, A., Thomas, D.

To amend sections 5715.19 and 5717.01 of the
Revised Code to modify the law governing certain
property tax complaints.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 5715.19 and 5717.01 of the
Revised Code be amended to read as follows:

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Sec. 5715.19. (A) As used in this section:

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"Member" has the same meaning as in section 1706.01 of the
Revised Code.

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"Internet identifier of record" has the same meaning as in
section 9.312 of the Revised Code.

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"Interim period" means, for each county, the tax year to
which section 5715.24 of the Revised Code applies and each
subsequent tax year until the tax year in which that section
applies again.

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"Legislative authority" means a board of county
commissioners, a board of township trustees of any township with
territory in the county, the board of education of any school
district with territory in the county, or the legislative
authority of a municipal corporation with territory in the

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county. 20

"Original complaint" means a complaint filed under 21
division (A) of this section. 22

"Counter-complaint" means a complaint filed under division 23
(B) of this section in response to an original complaint. 24

"Third party complainant" means a complainant other than 25
the property owner, the owner's spouse, a tenant authorized to 26
file an original complaint, or any person acting on behalf of a 27
property owner. "Third party complainant" does not include a 28
legislative authority or a mayor of a municipal corporation, but 29
does include the prosecuting attorney or treasurer of a county_ 30
or any person acting on behalf of a legislative authority or 31
mayor. 32

For purposes of this section, a person is considered to be 33
acting on behalf of a legislative authority or mayor if the 34
person is an official or employee of the political subdivision 35
or has been hired, contracted, or directed by such an official 36
or employee to file a complaint or counter-complaint under this 37
section on behalf of the political subdivision. 38

(1) Subject to division (A) (2) of this section, a 39
complaint against any of the following determinations for the 40
current tax year shall be filed with the county auditor on or 41
before the thirty-first day of March of the ensuing tax year or 42
the date of closing of the collection for the first half of real 43
and public utility property taxes for the current tax year, 44
whichever is later: 45

(a) Any classification made under section 5713.041 of the 46
Revised Code; 47

(b) Any determination made under section 5713.32 or 48

5713.35 of the Revised Code; 49

(c) Any recoupment charge levied under section 5713.35 of 50
the Revised Code; 51

(d) The determination of the total valuation or assessment 52
of any parcel that appears on the tax list, except parcels 53
assessed by the tax commissioner pursuant to section 5727.06 of 54
the Revised Code; 55

(e) The determination of the total valuation of any parcel 56
that appears on the agricultural land tax list, except parcels 57
assessed by the tax commissioner pursuant to section 5727.06 of 58
the Revised Code; 59

(f) Any determination made under division (A) of section 60
319.302 of the Revised Code. 61

If such a complaint is filed by mail or certified mail, 62
the date of the United States postmark placed on the envelope or 63
sender's receipt by the postal service shall be treated as the 64
date of filing. A private meter postmark on an envelope is not a 65
valid postmark for purposes of establishing whether a complaint 66
has been timely filed. 67

Subject to division (A) (6) of this section, any person 68
owning taxable real property in the county or in a taxing 69
district with territory in the county; such a person's spouse; a 70
tenant of the property owner, if the property is classified as 71
to use for tax purposes as commercial or industrial, the lease 72
requires the tenant to pay the entire amount of taxes charged 73
against the property, and the lease allows, or the property 74
owner otherwise authorizes, the tenant to file such a complaint 75
with respect to the property; an individual who is retained by 76
such a person or tenant and who holds a designation from a 77

professional assessment organization, such as the institute for 78
professionals in taxation, the national council of property 79
taxation, or the international association of assessing 80
officers; a public accountant who holds a permit under section 81
4701.10 of the Revised Code, a general or residential real 82
estate appraiser licensed or certified under Chapter 4763. of 83
the Revised Code, or a real estate broker licensed under Chapter 84
4735. of the Revised Code, who is retained by such a person or 85
tenant; if the person or tenant is a firm, company, association, 86
partnership, limited liability company, or corporation, an 87
officer, a salaried employee, a partner, or a member of that 88
person or tenant; if the person or tenant is a trust, a trustee 89
of the trust; the prosecuting attorney or treasurer of the 90
county; or the legislative authority of a subdivision or the 91
mayor of a municipal corporation may file such a complaint 92
regarding any such determination affecting any real property in 93
the county, except that a person owning taxable real property in 94
another county may file such a complaint only with regard to any 95
such determination affecting real property in the county that is 96
located in the same taxing district as that person's real 97
property is located. The county auditor shall present to the 98
county board of revision all complaints filed with the auditor. 99

(2) No person, legislative authority, or officer shall 100
file a complaint against the valuation or assessment of any 101
parcel that appears on the tax list if it filed a complaint 102
against the valuation or assessment of that parcel for any prior 103
tax year in the same interim period, unless the person, 104
legislative authority, or officer alleges that the valuation or 105
assessment should be changed due to one or more of the following 106
circumstances that occurred after the tax lien date for the tax 107
year for which the prior complaint was filed and that the 108

circumstances were not taken into consideration with respect to 109
the prior complaint: 110

(a) The property was sold in an arm's length transaction, 111
as described in section 5713.03 of the Revised Code; 112

(b) The property lost value due to some casualty; 113

(c) Substantial improvement was added to the property; 114

(d) An increase or decrease of at least fifteen per cent 115
in the property's occupancy has had a substantial economic 116
impact on the property. 117

(3) If a county board of revision, the board of tax 118
appeals, or any court dismisses a complaint filed under this 119
section or section 5715.13 of the Revised Code for the reason 120
that the act of filing the complaint was the unauthorized 121
practice of law or the person filing the complaint was engaged 122
in the unauthorized practice of law, the party affected by a 123
decrease in valuation or the party's agent, or the person owning 124
taxable real property in the county or in a taxing district with 125
territory in the county, may refile the complaint, 126
notwithstanding division (A) (2) of this section. 127

(4) (a) No complaint filed under this section or section 128
5715.13 of the Revised Code shall be dismissed for the reason 129
that the complaint fails to accurately identify the owner of the 130
property that is the subject of the complaint. 131

(b) If a complaint fails to accurately identify the owner 132
of the property that is the subject of the complaint, the board 133
of revision shall exercise due diligence to ensure the correct 134
property owner is notified as required by divisions (B) and (C) 135
of this section. 136

(5) Notwithstanding division (A) (2) of this section, a person, legislative authority, or officer may file a complaint against the valuation or assessment of any parcel that appears on the tax list if it filed a complaint against the valuation or assessment of that parcel for any prior tax year in the same interim period if the person, legislative authority, or officer withdrew the complaint before the complaint was heard by the board.

(6) The legislative authority of a subdivision, the mayor of a municipal corporation, or a third party complainant shall not file an original complaint with respect to property the subdivision or complainant does not own or lease unless both of the following conditions are met:

(a) If the complaint is based on a determination described in division (A) (1) (d) or (e) of this section, ~~the property was~~ (i) sold all of the following requirements are met:

(i) The complaint seeks an increase in the valuation of the property based upon the sale of the property in an arm's length transaction, as described in section 5713.03 of the Revised Code, ~~before, but not after,~~

(ii) That sale is evidenced by a conveyance fee statement, attached to the complaint, that declares the value of the property conveyed pursuant to section 319.202 of the Revised Code and that was filed during the two years preceding the tax lien date for the tax year for which the complaint is to be filed, ~~and (ii) the~~

(iii) That sale price exceeds the true value of the property appearing on the tax list for that tax year by both ten per cent and the amount of the filing threshold determined under

division (J) of this section~~+~~. 166

(b) If the complaint is filed by a legislative authority- 167
~~or, mayor, or third party complainant acting on behalf of a~~ 168
legislative authority or mayor, the legislative authority or, in 169
the case of a mayor, the legislative authority of the municipal 170
corporation, first adopts a resolution authorizing the filing of 171
the original complaint at a public meeting of the legislative 172
authority. 173

(7) A resolution adopted under division (A) (6) (b) of this 174
section shall include all of the following information: 175

(a) Identification of the parcel or parcels that are the 176
subject of the original complaint by street address, if 177
available from online records of the county auditor, and by 178
permanent parcel number; 179

(b) The name of at least one of the record owners of the 180
parcel or parcels; 181

(c) The basis for the complaint under divisions (A) (1) (a) 182
to (f) of this section relative to each parcel identified in the 183
resolution; 184

(d) The tax year for which the complaint will be filed, 185
which shall be a year for which a complaint may be timely filed 186
under this section at the time of the resolution's adoption. 187

A legislative authority shall not adopt a resolution 188
required under division (A) (6) (b) of this section that 189
identifies more than one parcel under division (A) (7) (a) of this 190
section, except that a single resolution may identify more than 191
one parcel under that division if each parcel has the same 192
record owner or the same record owners, as applicable. A 193
legislative authority may adopt multiple resolutions required 194

under division (A) (6) (b) of this section by a single vote, 195
provided that the vote is separate from the question of whether 196
to adopt any resolution that is not adopted under division (A) 197
(6) (b) of this section. 198

Before adopting a resolution required by division (A) (6) 199
(b) of this section, the legislative authority shall mail a 200
written notice to at least one of the record owners of the 201
parcel or parcels identified in the resolution stating the 202
intent of the legislative authority in adopting the resolution, 203
the proposed date of adoption, and the basis for the complaint 204
under divisions (A) (1) (a) to (f) of this section relative to 205
each parcel identified in the resolution. The notice shall be 206
sent by certified mail to the last known tax-mailing address of 207
at least one of the record owners and, if different from that 208
tax-mailing address, to the street address of the parcel or 209
parcels identified in the resolution. Alternatively, if the 210
legislative authority has record of an internet identifier of 211
record associated with at least one of the record owners, the 212
legislative authority may send the notice by ordinary mail and 213
by that internet identifier of record. The notice shall be 214
postmarked or, if sent by internet identifier of record, sent at 215
least seven calendar days before the legislative authority 216
adopts the resolution. 217

A board of revision has jurisdiction to consider a 218
complaint filed pursuant to a resolution adopted under division 219
(A) (6) (b) of this section only if the legislative authority 220
notifies the board of revision of the resolution in the manner 221
prescribed in division ~~(A) (8)~~ (A) (8) (a) of this section. The 222
failure to accurately identify the street address or the name of 223
the record owners of the parcel in the resolution does not 224
invalidate the resolution nor is it a cause for dismissal of the 225

complaint. 226

~~(8)~~ (8) (a) A complaint form prescribed by a board of 227
revision or the tax commissioner for the purpose of this section 228
shall include a box that must be checked, when a legislative 229
authority, mayor, or third party complainant acting on behalf of 230
either files an original complaint, to indicate that a 231
resolution authorizing the complaint was adopted in accordance 232
with divisions (A) (6) (b) and (7) of this section and that notice 233
was mailed or sent in accordance with division (A) (7) of this 234
section before adoption of the resolution to at least one of the 235
record owners of the property that is the subject of the 236
complaint. 237

(b) Any third party complainant shall submit, with the 238
complaint, a sworn affidavit stating whether the third party 239
complainant is or is not acting on behalf of a legislative 240
authority or mayor. 241

~~(B)~~ (B) (1) Within thirty days after the last date such 242
complaints may be filed, the auditor shall give notice of each 243
complaint in which the stated amount of overvaluation, 244
undervaluation, discriminatory valuation, illegal valuation, or 245
incorrect determination is at least seventeen thousand five 246
hundred dollars in taxable value to each property owner whose 247
property is the subject of the complaint, if the complaint was 248
not filed by the owner or the owner's spouse. A board of 249
education, subject to this division; a property owner; the 250
owner's spouse; a tenant of the owner, if that tenant would be 251
eligible to file a complaint under division (A) of this section 252
with respect to the property; an individual who is retained by 253
such an owner or tenant and who holds a designation from a 254
professional assessment organization, such as the institute for 255

professionals in taxation, the national council of property 256
taxation, or the international association of assessing 257
officers; a public accountant who holds a permit under section 258
4701.10 of the Revised Code, a general or residential real 259
estate appraiser licensed or certified under Chapter 4763. of 260
the Revised Code, or a real estate broker licensed under Chapter 261
4735. of the Revised Code, who is retained by such an owner or 262
tenant; or, if the owner or tenant is a firm, company, 263
association, partnership, limited liability company, 264
corporation, or trust, an officer, a salaried employee, a 265
partner, a member, or trustee of that owner or tenant, may file 266
a counter-complaint in support of or objecting to the amount of 267
alleged overvaluation, undervaluation, discriminatory valuation, 268
illegal valuation, or incorrect determination stated in a 269
previously filed original complaint or objecting to the current 270
valuation. 271

(2) A board of education may file a counter-complaint only 272
if the original complaint (a) was filed by the owner of the 273
property that is the subject of the complaint, a tenant of that 274
property owner, or any person acting on behalf of such owner or 275
tenant, and (b) states an amount of overvaluation, 276
undervaluation, discriminatory valuation, illegal valuation, or 277
incorrect determination of at least seventeen thousand five 278
hundred dollars in taxable value. 279

The board shall file the counter-complaint within thirty 280
days after the original complaint is filed or after the last day 281
such complaints may be filed, whichever is later, and any other 282
person shall file the counter-complaint within thirty days after 283
receiving the notice required under this division. 284

(3) Upon the filing of a counter-complaint, the board of 285

education, property owner, or tenant shall be made a party to 286
the action. 287

(C) Each board of revision shall notify any complainant 288
and counter-complainant, and also the property owner, if the 289
property owner's address is known, and the complaint is filed by 290
one other than the property owner, not less than ten days prior 291
to the hearing, either by certified mail or, if the board has 292
record of an internet identifier of record associated with the 293
owner, by ordinary mail and by that internet identifier of 294
record of the time and place the same will be heard. The board 295
of revision shall hear and render its decision on an original 296
complaint within one hundred eighty days after the last day such 297
a complaint may be filed with the board under division (A)(1) of 298
this section or, if a counter-complaint is filed, within one 299
hundred eighty days after such filing. If the original complaint 300
is filed by the legislative authority of a subdivision, the 301
mayor of a municipal corporation with territory in the county, 302
or a third party complainant, and if the board of revision has 303
not rendered its decision on the complaint within one year after 304
the date the complaint was filed, the board may dismiss the 305
complaint. 306

(D) The determination of any such original complaint or 307
counter-complaint shall relate back to the date when the lien 308
for taxes or recoupment charges for the current year attached or 309
the date as of which liability for such year was determined. 310
Liability for taxes and recoupment charges for such year and 311
each succeeding year until the complaint is finally determined 312
and for any penalty and interest for nonpayment thereof within 313
the time required by law shall be based upon the determination, 314
valuation, or assessment as finally determined. Each complaint 315
shall state the amount of overvaluation, undervaluation, 316

discriminatory valuation, illegal valuation, or incorrect 317
classification or determination upon which the complaint is 318
based. The treasurer shall accept any amount tendered as taxes 319
or recoupment charge upon property concerning which a complaint 320
is then pending, computed upon the claimed valuation as set 321
forth in the complaint. Unless dismissal is required under 322
division (C) of this section, if an original complaint or 323
counter-complaint filed for the current year is not determined 324
by the board within the time prescribed for such determination, 325
the complaint and any proceedings in relation thereto shall be 326
continued by the board as a valid complaint for any ensuing year 327
until that original complaint or counter-complaint is finally 328
determined by the board or upon any appeal from a decision of 329
the board. In such case, the original complaint and counter- 330
complaint shall continue in effect without further filing by the 331
original taxpayer, the original taxpayer's assignee, or any 332
other person or entity authorized to file a complaint under this 333
section. 334

(E) If a taxpayer files a complaint as to the 335
classification, valuation, assessment, or any determination 336
affecting the taxpayer's own property and tenders less than the 337
full amount of taxes or recoupment charges as finally 338
determined, an interest charge shall accrue as follows: 339

(1) If the amount finally determined is less than the 340
amount billed but more than the amount tendered, the taxpayer 341
shall pay interest at the rate per annum prescribed by section 342
5703.47 of the Revised Code, computed from the date that the 343
taxes were due on the difference between the amount finally 344
determined and the amount tendered. This interest charge shall 345
be in lieu of any penalty or interest charge under section 346
323.121 of the Revised Code unless the taxpayer failed to file a 347

complaint and tender an amount as taxes or recoupment charges 348
within the time required by this section, in which case section 349
323.121 of the Revised Code applies. 350

(2) If the amount of taxes finally determined is equal to 351
or greater than the amount billed and more than the amount 352
tendered, the taxpayer shall pay interest at the rate prescribed 353
by section 5703.47 of the Revised Code from the date the taxes 354
were due on the difference between the amount finally determined 355
and the amount tendered, such interest to be in lieu of any 356
interest charge but in addition to any penalty prescribed by 357
section 323.121 of the Revised Code. 358

(F) Upon request of a complainant, the tax commissioner 359
shall determine the common level of assessment of real property 360
in the county for the year stated in the request that is not 361
valued under section 5713.31 of the Revised Code, which common 362
level of assessment shall be expressed as a percentage of true 363
value and the common level of assessment of lands valued under 364
such section, which common level of assessment shall also be 365
expressed as a percentage of the current agricultural use value 366
of such lands. Such determination shall be made on the basis of 367
the most recent available sales ratio studies of the 368
commissioner and such other factual data as the commissioner 369
deems pertinent. 370

(G) A complainant shall provide to the board of revision 371
all information or evidence within the complainant's knowledge 372
or possession that affects the real property that is the subject 373
of the complaint. A complainant who fails to provide such 374
information or evidence is precluded from introducing it on 375
appeal to the board of tax appeals or the court of common pleas, 376
except that the board of tax appeals or court may admit and 377

consider the evidence if the complainant shows good cause for 378
the complainant's failure to provide the information or evidence 379
to the board of revision. 380

(H) In case of the pendency of any proceeding in court 381
based upon an alleged excessive, discriminatory, or illegal 382
valuation or incorrect classification or determination, the 383
taxpayer may tender to the treasurer an amount as taxes upon 384
property computed upon the claimed valuation as set forth in the 385
complaint to the court. The treasurer may accept the tender. If 386
the tender is not accepted, no penalty shall be assessed because 387
of the nonpayment of the full taxes assessed. 388

(I) A legislative authority, or any person acting on 389
behalf of a legislative authority, may not enter into a private 390
payment agreement with respect to any complaint filed or 391
contemplated under this section or section 5715.13 of the 392
Revised Code, and any such agreement is void and unenforceable. 393
As used in this division, "private payment agreement" means any 394
type of agreement in which a property owner, a tenant authorized 395
to file a complaint under division (A) of this section, or any 396
person acting on behalf of a property owner or such a tenant 397
agrees to make one or more payments to a subdivision in exchange 398
for the legislative authority of that subdivision, or any person 399
acting on behalf of that subdivision, doing any of the 400
following: 401

(1) Refraining from filing a complaint or counter- 402
complaint under this section; 403

(2) Dismissing a complaint or counter-complaint filed 404
under this section by the legislative authority ~~under this~~ 405
~~section~~ or any person acting on behalf of the legislative 406
authority; 407

(3) Resolving a claim under this section by settlement 408
agreement. 409

A "private payment agreement" does not include any 410
agreement to resolve a claim under this section pursuant to 411
which an agreed-upon valuation for the property that is the 412
subject of the claim is approved by the county auditor and 413
reflected on the tax list, provided that agreement does not 414
require any payments described in this division. 415

(J) For the purpose of division (A) (6) (a) of this section, 416
the filing threshold for tax year 2022 equals five hundred 417
thousand dollars. For tax year 2023 and each tax year 418
thereafter, the tax commissioner shall adjust the filing 419
threshold used in that division by completing the following 420
calculations in September of each year: 421

(1) Determine the percentage increase in the gross 422
domestic product deflator determined by the bureau of economic 423
analysis of the United States department of commerce from the 424
first day of January of the preceding year to the last day of 425
December of the preceding year; 426

(2) Multiply that percentage increase by the filing 427
threshold for the current year; 428

(3) Add the resulting product to the filing threshold for 429
the current year; 430

(4) Round the resulting sum to the nearest multiple of one 431
thousand dollars. 432

The commissioner shall certify the amount resulting from 433
the adjustment to each county auditor not later than the first 434
day of October each year. The certified amount applies to 435
complaints filed for the tax year in which the amount is 436

certified. The commissioner shall not make the adjustment for 437
any tax year in which the amount resulting from the adjustment 438
would be less than the filing threshold for the current tax 439
year. 440

(K) If a board of revision dismisses a complaint filed by 441
a legislative authority, mayor, or person acting on behalf of 442
either on the basis that the complaint does not comply with the 443
requirements of divisions (A) (6) to (8) of this section, the 444
board shall order the legislative authority, mayor, or person to 445
pay any costs and reasonable attorney's fees incurred by the 446
property owner in connection with the complaint. 447

The political subdivision shall remit the costs and 448
attorney's fees to the board of revision within sixty days after 449
the board dismisses the complaint, and the board shall remit 450
those amounts to the property owner. If the political 451
subdivision fails to pay the required amount within sixty days 452
after the complaint was dismissed, the board shall notify the 453
prosecuting attorney of the county in which the property is 454
located, and the prosecuting attorney shall proceed to collect 455
the amount owed. The prosecuting attorney may recover from the 456
political subdivision any costs related to the collection 457
action. 458

(L) Any person who knowingly makes a false statement in an 459
affidavit furnished under division (A) (8) (b) of this section is 460
guilty of falsification under division (A) (11) of section 461
2921.13 of the Revised Code. 462

Sec. 5717.01. An appeal from a decision of a county board 463
of revision may be taken to the board of tax appeals within 464
thirty days after notice of the decision of the county board of 465
revision is mailed as provided in division (A) of section 466

5715.20 of the Revised Code. Such an appeal may be taken by the
county auditor, the tax commissioner, or any board, legislative
authority, public official, or taxpayer authorized by section
5715.19 of the Revised Code to file complaints against
valuations or assessments with the auditor, except that a
subdivision ~~that files an original complaint or counter-~~
~~complaint under that section with respect to property the~~
~~subdivision does not own or lease may not appeal the decision of~~
~~the board of revision with respect to that original complaint or~~
~~counter-complaint~~ or the legislative authority or mayor of a
subdivision may file such an appeal only if the subdivision owns
or leases the property that is the subject of the board of
revision's decision, and except that no such appeal may be taken
by a third party complainant, as defined in that section. Such
appeal shall be taken by the filing of a notice of appeal, in
person or by certified mail, express mail, facsimile
transmission, electronic transmission, or by authorized delivery
service, with the board of tax appeals and with the county board
of revision. If notice of appeal is filed by certified mail,
express mail, or authorized delivery service as provided in
section 5703.056 of the Revised Code, the date of the United
States postmark placed on the sender's receipt by the postal
service or the date of receipt recorded by the authorized
delivery service shall be treated as the date of filing. If
notice of appeal is filed by facsimile transmission or
electronic transmission, the date and time the notice is
received by the board shall be the date and time reflected on a
timestamp provided by the board's electronic system, and the
appeal shall be considered filed with the board on the date
reflected on that timestamp. Any timestamp provided by another
computer system or electronic submission device shall not affect
the time and date the notice is received by the board. Upon

receipt of such notice of appeal such county board of revision 499
shall notify all persons thereof who were parties to the 500
proceeding before such county board of revision by either 501
certified mail or, if the board has record of an internet 502
identifier of record associated with such a person, by ordinary 503
mail and by that internet identifier of record, and shall file 504
proof of such notice or, in the case of ordinary mail, an 505
affidavit attesting that the board sent the notice with the 506
board of tax appeals. The county board of revision shall 507
thereupon certify to the board of tax appeals a transcript of 508
the record of the proceedings of the county board of revision 509
pertaining to the original complaint, and all evidence offered 510
in connection therewith. Such appeal may be heard by the board 511
of tax appeals at its offices in Columbus or in the county where 512
the property is listed for taxation, or the board of tax appeals 513
may cause its examiners to conduct such hearing and to report to 514
it their findings for affirmation or rejection. An appeal may 515
proceed pursuant to section 5703.021 of the Revised Code on the 516
small claims docket if the appeal qualifies under that section. 517

The board of tax appeals may order the appeal to be heard 518
on the record and the evidence certified to it by the county 519
board of revision, or it may order the hearing of additional 520
evidence, and it may make such investigation concerning the 521
appeal as it deems proper. 522

As used in this section, "internet identifier of record" 523
has the same meaning as in section 9.312 of the Revised Code. 524

Section 2. That existing sections 5715.19 and 5717.01 of 525
the Revised Code are hereby repealed. 526

Section 3. 527

(A) (1) The amendment by this act of division (A) of 528
section 5715.19 of the Revised Code is intended to be a remedial 529
measure and applies to original complaints filed on or after the 530
effective date of this section. 531

(2) The amendment by this act of division (B) of section 532
5715.19 of the Revised Code is intended to be a remedial measure 533
to clarify existing law and applies to tax year 2022 and after. 534

(3) The amendment or enactment by this act of division (I) 535
of section 5715.19 of the Revised Code applies to agreements 536
entered into on or after the effective date of this section. 537

(4) The enactment by this act of divisions (K) and (L) of 538
section 5715.19 of the Revised Code applies to original 539
complaints filed on or after the effective date of this section. 540

(B) The amendment by this act of section 5717.01 of the 541
Revised Code is intended to be a remedial measure to clarify 542
existing law and applies to any appeal taken from a decision of 543
a board of revision rendered on or after July 21, 2022, except 544
that the amendment of that section prohibiting an appeal by a 545
third party complainant, as defined in section 5715.19 of the 546
Revised Code, applies to any appeal taken from a board of 547
revision decision rendered on or after the effective date of 548
this section. 549